NDUSTRY CIRCULAR



OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 61-8

March 20, 1961

Withdrawal Permits - Tax-Free Alcohol

To proprietors of distilled spirits plants and others concerned:

This industry circular is to remind you that many permits authorizing the withdrawal of tax-free alcohol will expire April 30, 1961.

In the transitional period following the effective date of the provisions of Public Law 85-859 relating to industrial permits, provision was made for withdrawal permits for tax-free alcohol in interim regulations (26 CFR Part 170) which have now been replaced by regulations in 26 CFR Part 213. Many users are now procuring tax-free alcohol under withdrawal permits which will terminate on April 30, 1961.

You are reminded that withdrawal permits on Form 1450 which bear an effective date of October 31, 1960, or earlier, will not be valid after April 30, 1961, and you should make no shipments after April 30, 1961, under such permits.

Inquiries concerning this industry circular should refer to its number and should be addressed to your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis

Director, Alcohol and Tobacco Tax Division